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Kansas Chapter, American Academy of Pediatrics

**KANSAS  
CHAPTER**

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Verbal Proponent Testimony for HB 2687, presented virtually.

House Committee on Taxation

Chair Smith and members of the Committee:

Thank you for the opportunity to provide proponent testimony in support of HB2687, which would establish a universal state child tax credit. I am Dr. Laura Plencner, a board-certified pediatrician and member of the Kansas Chapter, American Academy of Pediatrics (KAAP). The KAAP is the statewide pediatric association with more than 450 pediatrician and pediatric resident members. The organization and its members share a fundamental goal: all Kansas children should grow safe and strong.

HB2687 would give Kansas parents and caregivers extra financial resources to address economic challenges and provide a buffer against financial strains. More than one-third (35%) of Kansas children live in families with income levels below 200% of the federal poverty level.<sup>1</sup> These families struggle to meet their basic needs. By reducing the amount of income tax owed, or by providing a refund if the credit exceeds the tax liability, the tax credit puts more money into the hands of Kansas families. This additional income can help families create nurturing and supportive environments, positively affecting children's overall health, nutrition, access to health care, and safe living environments. It is for these reasons, the KAAP supports this bill.

A universal child tax credit would contribute to improving childhood health through various mechanisms.

- Extra financial support improves access to necessities such as nutritious food, adequate housing, and healthcare. This, in turn, positively affects the overall health and well-being of children.
- Additional income makes it easier to afford health insurance, co-payments, and other healthcare-related costs, leading to better access to preventive and necessary medical care for children and promoting early detection and management of health issues.
- Extra finances reduce financial strain and parental stress, leading to improved mental health and well-being.
- More money increases access to healthier food and supports participation in sports and other extracurricular activities, contributing to better nutrition and

<sup>1</sup> Kansas Action for Children. 2023 Kansas Kids Count Data Book: Exploring Data to Inform Our Future. Accessed online at [2023 Kansas KIDS COUNT Data Book - Kansas Action for Children \(kac.org\)](https://www.kac.org/2023-kansas-kids-count-data-book) on 2/28/24.

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increased physical activity, positively impacting children's health and development.


The overall benefit is clear. Improved childhood health, facilitated by better access to resources and healthcare, can lead to long-term health benefits. Healthy children are more likely to become healthy adults, reducing the burden on the healthcare system and society.

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For today's testimony, I would like to highlight the potential benefits of a universal state child tax credit on poverty, and by extension food insecurity, my area of expertise. Food insecurity is only one challenge the tax credit would positively impact.

Family poverty is a key risk factor for food insecurity, which is especially common among low-income families with children. In short, food insecurity is worrying that your food might run out before you have money or food stamps to buy more. While the rates of food insecurity have varied since 2020, households with children consistently face greater challenges with access to food than those who do not have children.<sup>2</sup> According to the 2023 Kansas Kids Count Data Book®, 13.4% of Kansas children lived in households with limited or uncertain availability of food. This is higher than the national rate (12.8%) and the rates of the four states that surround Kansas.<sup>3</sup> More than 93,000 Kansas children in 2021 experienced food insecurity.<sup>4</sup>

Lack of access to food has negative effects on health at various stages and especially during childhood. These include a decline in overall health, increased rates of both acute and chronic health problems, and decreased access to health care services. Children experiencing food insecurity are more likely to rely on emergency department services for their healthcare.<sup>5</sup> Evidence also suggests food insecurity can contribute to increased hospitalization for children as compared to those who have ready access to food. Furthermore, households experiencing food insecurity tend to have higher healthcare expenses (\$6,072/year) than food-secure households (\$4,028/year). This amounts to an extra \$77.5 billion spent on healthcare each year.<sup>6</sup>

Even if children do not miss meals, the worry about running out of food may result in poorer nutrition. Tight budgets may result in purchasing inexpensive and lower-quality foods, reducing the intake of fruits and vegetables, and leading to childhood obesity. The stress from food insecurity may directly influence mental well-being, contributing to conditions like depression and anxiety and may also indirectly affect physical health by compromising the immune system. Pediatricians and other health experts are concerned about potential long-term consequences of significant economic strain on children and their families.<sup>7</sup>

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<sup>2</sup> Center on Budget and Policy Priorities. Tracking the COVID-19 economy's effects on food, housing, and employment hardships. Accessed online at [Tracking the COVID-19 Economy's Effects on Food, Housing, and Employment Hardships](https://www.cbpp.org/research/tracking-the-covid-19-economy-s-effects-on-food-housing-and-employment-hardships) | Center on Budget and Policy Priorities (cbpp.org) on 2/18/24.

<sup>3</sup> Food insecurity rates for Iowa (9.4%), Colorado (10.5%), Nebraska (12.0%) and Missouri (12.8%).

<sup>4</sup> Feeding America. 2021 Data. Accessed online at <https://map.feedingamerica.org/county/2021/child/kansas> on 2/18/24.

<sup>5</sup> Thomas MMC, Mille, DP, and Morrissey TW. *Pediatrics*. (2019)144(4): e20190397.

<sup>6</sup> Berkowitz SA, Seligman HK, Basu S. Impact of Food Insecurity and SNAP Participation on Healthcare Utilization and Expenditure. Lexington, KY: University of Kentucky; 2017.

<sup>7</sup> Wolfson JA, Leung CW. Food insecurity during COVID-19; an acute crisis with long-term health implications. *Am J Public Health*. 2020;110(12):1763-1765.



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In the evaluation of a recent program that I led, I asked 29 parents of infants and preschool children in Kansas City, Kansas if they had needed to make a choice in paying for food and other household necessities, like utilities, transportation to doctor's visits, paying for medicine or medical care, or paying for housing in the past 1 month. Twenty out of 29 parents said they had. Families in our community are struggling to make ends meet and are making choices between providing food for their children and paying for other expenses that are essential. Without doubt, having extra income provided through the universal state child tax credit would help Kansas families.

Comparable national initiatives to the universal state child tax credit have had a profound impact on reducing childhood poverty and enhancing the well-being of children. The federal Earned Income Tax Credit (EITC) and the Child Tax Credit (CTC) initiatives provided financial support to families through either tax refunds or monthly payments. Studies and national data from these efforts offer evidence to support the potential positive effects of implementing a universal state child tax credit. The CTC, in particular, significantly lowered child poverty rates. In 2021, the Supplemental Poverty Measure (SPM) recorded a lower child poverty rate of 5.2%, attributed to the impact of this tax credit and other financial aid to families. After the CTC was discontinued, the rate rose back to pre-pandemic levels at 12.4%.<sup>8</sup> According to a national study, discontinuing monthly CTC payments was linked to a 25% increase in food insufficiency among households with children within six months. Data indicates that families utilized the CTC payments to fulfill essential household needs, such as housing, utilities, food, emergency funds, and expenses like childcare and school-related materials.<sup>9</sup> This information aligns with the feedback we received from families with children in Wyandotte County.

In conclusion, establishing a universal state child tax credit is a powerful investment in the foundation of our society—the health and well-being of our children. By easing financial burdens, increasing access to basic essential resources, and addressing key determinants of health, this tax credit has the potential to break the cycle of poverty. It gives our children a boost toward a healthier, more prosperous future. We know the future of Kansas lies in the strength of our youth. Passing this bill demonstrates our commitment to the fundamental principle that every Kansas child deserves a fair chance at a healthy and fulfilling life.

The KAAP urges you to pass HB2687. Thank you for the opportunity to provide this testimony. I am available to provide additional information as needed. You may reach me at [lpencner@gmail.com](mailto:lpencner@gmail.com) or Denise Cyzman at [denise.cyzman@kansasaap.org](mailto:denise.cyzman@kansasaap.org).

I stand for questions at the appropriate time.

<sup>8</sup> Wyckoff AS. Loss of child tax credit, other programs pushed more children into poverty in 2022. American Academy of Pediatrics. 2023.

<sup>9</sup> Waxman E, Gupta P, Gonzalez D. Initial parent perspectives on the child tax credit advance payments. Urban Institute; 2021.

